

## Travel Allowances

## § 301-7.8

amounts. Receipts for lodging are required as provided in § 301-7.9(b).

(2) *Meals and incidental expenses (M&IE) allowance.* The maximum per diem rates include a fixed allowance for meals and for incidental expenses (M&IE rate). The M&IE rate, or fraction thereof, is payable to the traveler without itemization of expenses or receipts. For a partial day of travel, the M&IE rate shall be prorated as provided in § 301-7.8 (a) or (c)(3), as appropriate.

[FTR Amdt. 10, 55 FR 41526, Oct. 12, 1990, as amended by FTR Amdt. 54, 61 FR 68159, Dec. 27, 1996]

### **§ 301-7.7 Computation rules for travel of more than 12 hours, but not exceeding 24 hours.**

When the travel for which per diem has been authorized is more than 12 hours, but does not exceed 24 hours, the per diem allowance for the trip shall be calculated as follows:

(a) *Lodging not required.* If lodging is not required, the per diem allowance shall be three-fourths of the applicable M&IE allowance for the temporary duty assignment location. If more than one temporary duty point is involved, the per diem allowance shall be calculated using the highest of the M&IE rates prescribed for the location where official business is performed.

(b) *Lodging required.* If lodging is required, the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus three-fourths of the applicable M&IE rate prescribed for the lodging location.

[FTR Amdt. 54, 61 FR 68160, Dec. 27, 1996]

### **§ 301-7.8 Computation rules for travel of more than 24 hours.**

The applicable maximum per diem rate for each calendar day of travel shall be determined by the travel status and location of the employee at 12:00 midnight and whether lodging is required at such location. When lodging is required, the applicable maximum per diem rate shall be the maximum rate prescribed for the temporary duty location, or a stopover point where lodging is obtained while en

route to, from, or between temporary duty locations (see §§ 301-7.9 and 301-7.6(a)(3) for regulations on lodging location and maximum per diem rates applicable to change of official station travel, respectively). Only one maximum rate will be applicable to a calendar day or fraction thereof. Per diem for travel of more than 24 hours shall be calculated as provided in paragraphs (a) through (e) of this section.

(a) *Day travel begins—(1) Lodging required.* When lodging is required on the day travel begins (day of departure from the home, office, or other authorized point), the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus three-fourths of the applicable M&IE rate prescribed for the lodging location.

(2) *Lodging not required.* When lodging is not required on the day travel begins, (day of departure from the home, office, or other authorized point), the per diem allowable shall be three-fourths of the destination M&IE rate.

(b) *Full calendar days of travel—(1) Lodging required.* For each full calendar day that the employee is in a travel status and lodging is required (whether en route or at a temporary duty location), the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus the applicable M&IE rate.

(2) *Lodging not required.* For each full calendar day that the traveler is in a travel status and lodging is not required (such as when the traveler is en route overnight to the next temporary duty location), the per diem allowance shall be the destination M&IE rate.

(c) *Returning from travel—(1) Lodging required.* For each full calendar day of travel when lodging is required at an en route location while the employee is returning to the official station, home, or other authorized point, the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the location of the lodging, plus the applicable M&IE rate.

(2) *Lodging not required.* For any full calendar day of travel when lodging is not required while the traveler is en route overnight returning to the official station, home, or other authorized point, the per diem allowable shall be the M&IE rate applicable to the preceding calendar day.

(3) *Day travel ends*—(i) *No lodging required.* For the day travel ends (day traveler returns to the official station, home, or other authorized point) the per diem allowable shall be three-fourths of the M&IE rate applicable to the preceding calendar day.

(ii) *Lodging required on the day travel ends.* When an employee must perform official business at a temporary duty site en route to the official station, home, or other authorized point on the day travel ends and the agency authorizes the employee to obtain lodging, the per diem allowable shall be the actual cost of lodging incurred by the traveler, limited to the applicable maximum lodging allowance prescribed for the en route temporary duty site, plus three-fourths of the M&IE rate applicable to the en route temporary duty site.

(d) *Lodging obtained after midnight.* Although per diem generally is based on the employee's location at midnight, there will be instances in which he/she is en route and does not arrive at the lodging location (either temporary duty location or en route stop-over point) until after midnight. In such cases, the lodging shall be claimed for the preceding calendar day and the applicable maximum per diem for the preceding day will be determined as if the employee had been at the lodging location at 12:00 midnight of that day.

(e) *Commercial vessel.* For vessel travel, except for the day of arrival on board (day of embarkation) and the day of departure from the vessel (day of debarkation), the allowable per diem rate will be \$6 per day. When the \$6 rate is not sufficient to meet the traveler's per diem expenses, a per diem rate equal to the anticipated expenses, not to exceed \$9 per day, may be authorized or approved; except that the rate for travel by the Alaska Ferry System shall not exceed the standard M&IE rate for CONUS. Per diem will be com-

puted under the lodgings-plus system on the days of embarkation and debarkation.

[FTR Amdt. 54, 61 FR 68160, Dec. 27, 1996]

**§ 301-7.9 Lodging—location, receipt requirements, and allowable expenses.**

(a) *Lodging location rules*—(1) *Lodging at temporary duty location.* It is presumed that the employee will obtain lodging at the temporary duty location. However, if the employee obtains lodging away from or outside the temporary duty location because of personal preference or convenience, the allowable per diem shall be limited to the maximum per diem rate prescribed for the temporary duty location.

(2) *Lodging not available at temporary duty location.* In certain circumstances, lodging accommodations may not be available at the temporary duty location and the employee must obtain lodging in an adjacent locality where the prescribed maximum per diem rate is higher than the maximum per diem rate for the location of the temporary duty point. In such instances, the agency may make an administrative determination on an individual case basis to authorize or approve the higher maximum per diem rate. If the higher maximum rate is not justified and authorized in advance, the employee must furnish a statement with the travel voucher satisfactorily explaining the circumstances that caused him/her to obtain lodging in an area other than at the temporary duty point designated in the travel authorization.

(b) *Receipt requirements.* Receipts shall be required to support all lodging costs for which an allowance is claimed under the lodgings-plus per diem system except that a statement instead of a receipt may be accepted for the fee or service charge incurred for the use of Government quarters. Receipts are not required when a specific or reduced rate has been authorized in advance of the travel as provided in §§ 301-7.10 and 301-7.12.

(1) *Double occupancy.* If the lodging receipt shows a charge for double occupancy, such fact shall be shown on the travel voucher with the name, and employing agency or office, of the person sharing the room if such person is a